

The Taxation Section of The State Bar of California

2011 Annual Meeting of the California Tax Bar &

California Tax Policy Conference

The Premier California
State Tax Education Event

Qualifies for
16.25 Hours MCLE
Legal Specialization
and CPE Credit



California Tax Policy Conference

NOVEMBER 3-5, 2011

The Fairmont San Jose
170 South Market Street
San Jose, CA



Register at <http://taxation.calbar.ca.gov>

The

State Bar

of California

Taxation Section

in partnership

with the

California

Franchise

Tax Board

and the California

State Board

of Equalization

present the

2011 Annual Meeting

of the

California Tax Bar

& California Tax

Policy Conference

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Welcome state tax professionals! The California Tax Policy Conference (CTPC) provides a unique set of opportunities for industry members, private practitioners and government representatives to take advantage of a quality educational forum for exploring significant California and nationwide state tax developments and emerging policy issues along with a multitude of venues to meet, confer and mingle with California's top tax administrators.

The CTPC continues as a part of the Annual Meeting of the California Tax Bar and is sponsored by the Taxation Section of the California State Bar in partnership with the California Franchise Tax Board and the State Board of Equalization.

This year's conference boasts 16 state tax programs covering topics such as the framework that shapes and constrains California's tax system, financial accounting in the state tax realm, taking a state tax case through the California courts, state tax policy considerations surrounding cloud computing, state tax administration, and recent California legislative and agency developments.

Special guest panelists abound this year: **Director Brian Hamer** of the Illinois Department of Revenue, **Tax Commissioner Cory Fong** of the North Dakota Office of State Tax Commissioner, California BOE **Chairman Jerome Horton** and **Member Betty Yee**, new FTA Executive Director **Gale Garriott** (*invited*), MTC Executive Director **Joe Huddleston**, the **Honorable Harold Kahn** of the San Francisco Superior Court, California BOE Interim Chief Counsel **Randy Ferris**, FTB Chief Counsel **Geoff Way**, and **Deputy CFO Stephen Cordi** of the District of Columbia Office of Tax and Revenue.

The CTPC presents an opportunity for registrants to engage in networking events throughout the duration of the conference. Among the events scheduled are award luncheons on Thursday and Saturday with a keynote address by **Chairman Jerome Horton** of the California State Board of Equalization at the Thursday luncheon; an all-hands dinner on Friday with a keynote address by California State **Controller John Chiang** and entertainment by comedian **Nate Bargatze**; and cocktail receptions on Thursday and Friday evenings.

The 2011 conference also delivers 24 comprehensive federal tax programs as part of the Annual Meeting of the California Tax Bar in the areas of corporate and pass-through entities, estate and gift tax, income and other tax, international tax, tax procedure and litigation, and tax policy, practice and legislation. The single registration fee entitles registrants to attend any of the 40 state and federal tax programs offered at this premier west coast event.

Registering for the event is easy. The brochure gives instructions on how you can easily register by fax or by mail with check or credit card. If you would like more information, please call me personally at (916) 325-1316, email me at croberts@mofo.com or visit <http://www.ftb.ca.gov/aboutFTB/CaTaxPolicyConf.shtml>.

I am excited about this year's California Tax Policy Conference and hope you will join us for another extraordinary event at the Fairmont in San Jose!

Carley A. Roberts, Chair

California Tax Policy Conference





CALIFORNIA TAX POLICY CONFERENCE (CTPC) PROGRAMS

(The program number precedes the title.)

CORE CTPC (STATE & LOCAL) CURRICULUM

- [1] California and Other State Tax Litigation: What's Hot and What's Not
- [4] Up in the Sky! Cloud Computing From a State Tax Perspective
- [7] Handling a California Sales (and Use) Tax Audit and Appeal
- [10] The Framework that Shapes and Constrains California's Tax System
- [13] State Tax Administration: A Comparative Approach
- [16] A Detailed Examination of the California Sales Factor
- [17] Income Taxation of Same-Sex Couples
- [20] Ask the Experts: The Impact of Financial Accounting in the State and Local Realm
- [23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System
- [26] Business Transfers of Assets: Consideration of State and Local Tax Issues
- [29] "Competent Authority": What Happens When More than One State Wants to Tax the Same Income or Transactions?
- [32] California Chief Counsel Roundtable
- [35] Treatment of Intangibles: A Multi-Tax Examination
- [38] California Legislation: 2011 in Review

STATE & FEDERAL TAX CROSSOVER CURRICULUM

- [5] A Practical Approach to Changes in Ownership
- [6] California's Taxation of Trusts: Compliance and Creativity
- [9] Making Lemonade: Squeezing the Most Out of Losses
- [14] Payroll Tax Audits: Best Strategies
- [33] Bankruptcy for Tax Lawyers



GOVERNMENT SPEAKERS

(State Government Speaker Names Available at Press Time)

Andrea Chang, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

John Chiang, California State Controller
Office of the State Controller, Sacramento

Stephen M. Cordi, Deputy Chief Financial Officer
District of Columbia Office of Tax and Revenue, Washington, DC

Michael J. Cornez, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Greg Day, Tax Counsel IV
California State Board of Equalization, Sacramento

Randy Ferris, Acting Chief Counsel
California State Board of Equalization, Sacramento

Cory Fong, Tax Commissioner
North Dakota Office of State Tax Commissioner, Bismarck, ND

Gale Garriott (Invited), Executive Director
Federation of Tax Administrators, Washington, DC

David Gemmingen, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Jeffrey Graybill, Tax Counsel IV
California State Board of Equalization, Sacramento

Brian A. Hamer, Director
Illinois Department of Revenue, Chicago, IL

Bradley M. Heller, Tax Counsel IV
California State Board of Equalization, Sacramento

William C. Hilson, Jr., Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Jerome Horton, Chairman
California State Board of Equalization, Monterey Park

Joe Huddleston, Executive Director
Multistate Tax Commission, Washington, DC

Carl Joseph, Assistant Chief Counsel, Multistate Bureau
California Franchise Tax Board, Rancho Cordova

Hon. Harold Kahn, Judge
San Francisco Superior Court, San Francisco

Patrick Kusiak, Assistant Chief Counsel,
Technical Resources Bureau
California Franchise Tax Board, Rancho Cordova

Richard Moon, Tax Counsel IV
California State Board of Equalization, Sacramento

Michele Mosley-Ostby,
Chief of Field Audit Compliance Division
California Employment Development Department, Sacramento

Annette Nellen, Professor
San Jose State University, San Jose

Christopher Parker, Tax Counsel III
California Franchise Tax Board, Rancho Cordova

Shannan Pavao, Staff Counsel
California Employment Development Department, Sacramento

Melissa Potter, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Carole Ruwart, Tax Counsel III
California State Board of Equalization, Sacramento

Chris Schutz, Tax Counsel IV
California State Board of Equalization, Sacramento

Steve Sims, Taxpayer Advocate
California Franchise Tax Board, Sacramento

Geoff Way, Chief Counsel
California Franchise Tax Board, Sacramento

Betty T. Yee, Member
California State Board of Equalization, San Francisco



PROGRAM SCHEDULE

Programs and speakers are subject to change.

Thursday, November 3, 2011 | 8:00 am-5:45 pm

Conference Registration and MCLE Sign-in

Thursday, November 3, 2011 | 10:00 am-11:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

**[1] California and Other State Tax Litigation:
What's Hot and What's Not**

CTPC (State & Local)

Does the FTB have the authority to look behind EZ vouchers? Have the courts determined the proper order in which dividends are paid from earnings and profits? Are strict liability penalties unconstitutional? Esteemed SALT practitioners from the private and public sectors will conduct an interactive discussion of significant recent and pending litigation cases. The principal focus of the discussion will be on California cases with a mix of noteworthy cases from other jurisdictions.

Speaker(s):

Jeffrey Graybill

California State Board of Equalization, Sacramento

William C. Hilson, Jr.

California Franchise Tax Board, Rancho Cordova

Kendall L. Houghton, Moderator

Alston & Bird LLP, Washington, DC

Jane May

McDermott Will & Emery, Chicago, IL

Brian W. Toman

Reed Smith LLP, San Francisco

Thursday, November 3, 2011 | 11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

**[4] Up in the Sky! Cloud Computing
From a State Tax Perspective**

CTPC (State & Local)

Data storage in the electronic age has given rise to more and more services being offered electronically, with software and data being hosted remotely on behalf of companies. Panelists will provide a short technological overview of cloud computing followed by an interactive discussion of the various state and local tax issues that come into play, including the existence of nexus, whether cloud computing transactions are subject to sales or use tax, how the income of cloud computing service providers should be apportioned and related policy considerations.

Speaker(s):

Brian Balingit

Grant Thornton LLP, San Francisco

Andrea Chang

California Franchise Tax Board, Rancho Cordova

Bradley Marsh

Winston & Strawn LLP, San Francisco

Terry Ryan, Moderator

Apple Inc., Cupertino

Thursday, November 3, 2011 | 11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[5] A Practical Approach to Changes in Ownership

Estate & Gift, Corporate & Pass-Through Entities, State & Local

This presentation will focus on the nuts and bolts of minimizing - or avoiding altogether - reassessment of California property taxes in the event of a transfer of real property.

Speaker(s):

Frayda L. Bruton

Frayda L. Bruton, Attorney at Law, Sacramento

Christopher J. Matarese

Ajalat, Polley, Ayoob & Matarese, Glendale

Carol Ruwart

California State Board of Equalization, Sacramento



Thursday, November 3, 2011 | 11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

**[6] California's Taxation of Trusts:
Compliance and Creativity**

Estate & Gift, State & Local

A review of California law and challenges for trustees applying the law to the terms of real-world trusts. The discussion will include taxation of ESBTs, accumulation distributions, and possible solutions to past compliance problems.

Speaker(s):

Wendy Abkin

Abkin Law LLP, San Francisco

Christopher Parker

California Franchise Tax Board, Rancho Cordova

Thursday, November 3, 2011 | 12:45 pm-2:30 pm

**Conference Opening Luncheon and Keynote Address
with Presentation of the Benjamin F. Miller Award**



John D. Cahill



Jerome Horton

Ticketed Event #41. \$45 per person.

Keynote address by
Jerome Horton, Chairman,
California State Board of
Equalization. Presentation
of the *Benjamin F. Miller
Award* to **John D. Cahill**,
Cahill Davis & O'Neill LLP,
Los Angeles.

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Quality In Everything We Do

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Young LLP

Thursday, November 3, 2011 | 2:40 pm-3:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

**[7] Handling a California Sales (and
Use) Tax Audit and Appeal**

*CTPC (State & Local), Procedure & Litigation,
Young Tax Lawyers*

Our panel of sales and use tax experts will discuss how to handle sales and/or use tax audits and appeals with the State Board of Equalization, including procedural rules and practical tips for overcoming potential road blocks.

Speaker(s):

Julian Chavez

Ryan, San Francisco

Annie Huang

Pillsbury Winthrop Shaw Pittman LLP, San Francisco

William Lasher, Moderator

eBay Inc., San Jose

Chris Schutz

California State Board of Equalization, Sacramento

Mark N. Stefan

Ernst & Young LLP, San Jose

Thursday, November 3, 2011 | 2:40 pm-3:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

**[9] Making Lemonade: Squeezing
the Most Out of Losses**

Corporate & Pass-Through Entities, State & Local

In a world where economic losses abound, effective utilization of tax losses is paramount. Panelists will take an in-depth look at the use of losses by pass-through entities, including their allocation among LLC members, recent passive activity loss cases and rulings, the at-risk limits, loss disallowance in related party sales, using back-to-back to free up losses in S corporations, and passive activity losses and their interaction with LLC members. Panelists will also focus on planning for net operating losses at the California level and key differences between federal and California law.

Speaker(s):

Bradford Dewan

Miller Monson Peschal Polacek & Hoshaw, San Diego

Scott Ewing

Deloitte Tax LLP, Rancho Cordova

Tom Henning, Moderator

Allen Matkins Leck Gamble Mallory & Natsis LLP, Los Angeles

Thursday, November 3, 2011 | 4:05 pm-5:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

**[10] The Framework that Shapes and
Constrains California's Tax System**

CTPC (State & Local), Tax Policy, Legislation & Practice

California's tax system is shaped by many factors including U.S. and state constitutions, the voter initiative process, the state-local relationship, federal legislation and rulings, uniformity demands and ideals, the budget process, and more. Consider California's unique voter initiative process and outcomes like Proposition 26 or the paradoxical relationship between uniformity and autonomy at the state tax level. Consider the parameters of federalism in the context of California taxes and the role of uniformity efforts at the Multistate Tax Commission. These factors and others will be discussed by the panelists in the context of how they shape California's current tax system and possibilities for reform.

Speaker(s):

Betty T. Yee

*Member, California State Board of
Equalization, San Francisco*

Michele Pielsticker

Sutherland Asbill & Brennan LLP, Sacramento

Gregory Turner, Moderator

Council on State Taxation, Washington, DC

Prentiss Willson

Consultant, Larkspur

Patrick J. Kusiak

California Franchise Tax Board, Rancho Cordova



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November 3-5, 2011 — San Jose

Thursday, November 3, 2011 | 6:00 pm-7:00 pm

Thursday Conference Reception

(Complimentary, RSVP required)

Sponsored by Sutherland Asbill & Brennan LLP, and Chapman University School of Law LLM in Taxation Program, Golden Gate University School of Law, LLM in Taxation Program, Loyola Law School Tax LLM Program, and University of San Diego School of Law LLM Program.



Thursday, November 3, 2011 | 7:00 pm-9:00 pm

Young Tax Lawyer Reception at TANQ

(San Jose Marriott Hotel)



Ticketed Event #43. \$25 Cover Charge (space is limited, RSVP early)

We're making it fun this year. The Young Tax Lawyers will not hold a group committee lunch. Instead, plan to join us at the inaugural YTL Mixer. Thanks to our generous sponsors we have exclusive use of the perfect place to mix and mingle—TANQ a fun nightclub

located on the ground floor of the adjacent San Jose Marriott Hotel. Enjoy complimentary hors d'oeuvres and hosted drinks while networking with your friends and colleagues. Sponsored by Valensi Rose PLC and Wagner Kirkman Blaine Klomprens & Youmans LLP.



Friday, November 4, 2011 | 7:30 am-8:00 am

Continental Breakfast

(Complimentary, RSVP required)

Friday, November 4, 2011 | 7:30 am-5:45 pm

Conference Registration and MCLE Sign-in

Friday, November 4, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[13] State Tax Administration: A

Comparative Approach

CTPC (State & Local)

Join high ranking officials from California, Illinois, North Dakota and the District of Columbia for a compare and contrast roundtable-style discussion of each State's approach to tax administration. Panelists will discuss policy considerations pertaining to each State's approach to federal conformity, audit streamlining strategies in the wake of recent revenue concerns, efficient utilization of administrative appeal processes, and transparency and predictability among taxpayers.

Speaker(s):

Deputy CFO Stephen M. Cordi

District of Columbia Office of Tax and Revenue, Washington, DC

Harley Duncan, Moderator

KPMG LLP, Washington, DC

Commissioner Cory Fong

North Dakota Office of State Tax Commissioner, Bismarck, ND

Director Brian A. Hamer

Illinois Department of Revenue, Chicago, IL

Chairman Jerome Horton

California State Board of Equalization, Monterey Park

J. Pat Powers, Moderator

Baker & McKenzie LLP, Palo Alto



Friday, November 4, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[14] Payroll Tax Audits: Best Strategies

Procedure & Litigation, State & Local, Young Tax Lawyers

This program will focus on the practical ways of handling both federal and state payroll tax audits. Payroll audits can center on a number of issues, including independent contractor status, fringe benefits, and executive compensation (including Section 409A compliance). This program will give the attendees guidance and tips to help their business clients prepare for and withstand the payroll tax audit.

Speaker(s):

Dennis Brager

Brager Tax Law Group, Los Angeles

IRS Representative [TBD]

Michele Mosley-Ostby

California Employment Development Department, Sacramento

Shannan Pavao

California Employment Development Department, Sacramento

William Weissman

Littler Mendelson, P.C., Walnut Creek

Friday, November 4, 2011 | 10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[16] A Detailed Examination of the California Sales Factor

CTPC (State & Local)

Much has changed on the California landscape when it comes to sourcing sales for apportionment purposes. Are services and intangibles subject to market state sourcing? Cost of performance sourcing? Have the rules changed with regard to sourcing sales of tangible personal property? Must the new market state sourcing rules be used to determine whether nexus exists under the expanded doing business standards? How do California's new rules stack up against other states? Join our panelists for an in-depth and timely review of the sourcing rules pertaining to California's sales factor.

Speaker(s):

Pilar Mata

Sutherland Asbill & Brennan LLP, Washington, DC

Kerne Matsubara

Pillsbury Winthrop Shaw Pittman LLP, San Francisco

Melissa Potter

California Franchise Tax Board, Rancho Cordova

Ali Vahdat

Ernst & Young LLP, Los Angeles

Barry Weissman, Moderator

Chevron Corporation, San Ramon

Friday, November 4, 2011 | 10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[17] Income Taxation of Same-Sex Couples

CTPC (State & Local), Income & Other

The increase in the number of states providing marriage-type benefits to same-sex couples has left a tension between state and federal income tax law. As federal law only recognizes marriage between a man and a woman, this panel will focus on the problems inherent in this disparity, including federal and state filing and reporting requirements, community property issues and planning alternatives.

Speaker(s):

Prof. Patricia A. Cain

University of Santa Clara School of Law, Santa Clara

David Rice

David Lee Rice, APLC, Torrance

Steve Sims

California Franchise Tax Board, Sacramento

Stephen Toomey (Invited),

Internal Revenue Service, Washington, D.C.

Friday, November 4, 2011 | 11:35 am-12:35 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[20] Ask the Experts: The Impact of Financial Accounting in the State and Local Realm

CTPC (State & Local)

Because new accounting rules and new interpretations of existing rules are proliferating, the level of scrutiny on businesses' application of these rules has increased exponentially. Application of a financial accounting standard that may be useful at the federal level could become misleading and useless at state and local levels if accounting rules are not interpreted and applied with unique issues in state and local taxation in mind. Come with your questions! Panelists will answer audience questions and discuss some of these unique issues, including California's conformity efforts relating to the disclosure of uncertain tax positions at the federal level and the latest developments on ASC 450 (FAS 5) and ASC 740 (FAS 109 and FIN 48).

Speaker(s):

Curt Barnett, Moderator

L.A. Fitness International, LLC, Los Angeles

Scot Grierson

Grant Thornton, LLP, Irvine

Ligia Machado

PricewaterhouseCoopers LLP, Sacramento

Brian Tillinghast

Deloitte Tax LLP, San Francisco

Glenn Walsh

Ernst & Young LLP, Los Angeles



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Friday, November 4, 2011 | 12:45 pm-1:45 pm

Committee Luncheons

Ticketed Event for Pre-purchased Box Lunch (#45-52). \$35 per person.

Designated meeting rooms will be posted at the Conference for committee meetings. Some committees will be combined in the same meeting space. Box lunches may be pre-ordered.

Friday, November 4, 2011 | 1:55 pm-3:10 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System

CTPC (State & Local), Procedure & Litigation

California taxpayers are required to pay the tax in dispute before being able to bring a lawsuit in court given California's status as a pay-to-play state. Aside from being required to pay the tax and penalties, taxpayers are often unaware of the true costs of taking a case into court and the oft uncertainty surrounding the case as it progresses through California's court system. This unique panel of speakers will explore some of the more common issues that arise in state tax litigation from the perspectives of a taxpayer's counsel, government's counsel and the judiciary.

Speaker(s):

Michael J. Cornez

California Franchise Tax Board, Rancho Cordova

Greg Day

California State Board of Equalization, Sacramento

Tim Gustafson, Moderator

Morrison & Foerster LLP, Sacramento

Honorable Harold Kahn

Superior Court, San Francisco

Jeffrey M. Vesely

Pillsbury Winthrop Shaw Pittman LLP, San Francisco

Friday, November 4, 2011 | 3:20 pm-4:20 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[26] Business Transfers of Assets: Consideration of State and Local Tax Issues

CTPC (State & Local), Corporate & Pass-Through Entities

From unpaid taxes of the seller to taxes triggered by the transaction, there are several state and local tax issues that can affect the overall acquisition cost of assets. Panelists will explore a variety of issues, including mitigation of successor liability; taxes triggered by the transaction, including local documentary transfer taxes with respect to corporate change in controls; property tax implications, especially involving software (e.g., *Cardinal Health*); transferability of credits and incentives; and the income/franchise tax implications of an acquisition.

Speaker(s):

John M. Allan

Jones Day, Atlanta, GA

David Gemmingen,

California Franchise Tax Board, Rancho Cordova

Bradley M. Heller

California State Board of Equalization, Sacramento

Dan Kostenbauder, Moderator

Hewlett-Packard Company, Palo Alto

Ethan D. Millar

Alston & Bird LLP, Los Angeles

Friday, November 4, 2011 | 4:30 pm-5:45 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[29] "Competent Authority": What Happens When More than One State Wants to Tax the Same Income or Transactions?

CTPC (State & Local)

What tools or processes are available or should be available to state taxpayers when more than one state seeks to tax the same item of income or transactions? At the federal level, when a U.S. taxpayer is subject to actions by the IRS and a tax treaty country that result in double taxation or otherwise are in conflict with treaty provisions, taxpayers can request "competent authority" assistance through the IRS. IRS competent authority will consult with the appropriate foreign competent authority and attempt to reach a mutual agreement that is acceptable to all parties. Nothing comparable exists at the State level – whether it is income tax, sales tax, use tax or any other state-imposed tax. Join this lively panel of speakers for an interactive discussion regarding relevant policy considerations, past experiences and related efforts by the Multistate Tax Commission and Federation of Tax Administrators.

Speaker(s):

Eric Coffill

Morrison & Foerster LLP, Sacramento

Gale Garriott (Invited)

Federation of Tax Administrators, Washington, DC

Joe Huddleston

Multistate Tax Commission, Washington, DC

Pete Lowy, Moderator

Shell Oil Company, Houston, TX



Friday, November 4, 2011 | 6:00 pm-7:00 pm

Friday Conference Reception

(Complimentary, RSVP required)

Sponsored by Apheta.



Friday, November 4, 2011 | 7:30 pm

**Joint Dinner of the California Tax Policy Conference
and Annual Meeting of the California Tax Bar**

Ticketed Event #54.

\$60 per person

Tax Annual Meeting & CTPC

Plan to attend this year's first joint annual dinner of the California Tax Bar and California Tax Policy Conference. We are blending a little bit of business with a little bit of fun. Guests will hear from our distinguished keynote speaker, California State Controller **John Chiang**. Over dessert, we will be entertained by comedian **Nate Bargatze**. Born and raised in Old Hickory, Tennessee, Nate made his debut on CMT's "Comedy Stage," followed by a long string of noted appearances, including "Late Night with Conan O'Brien," Comedy Central's "Live at Gotham," and most recently "Comedy Central Presents."



Nate Bargatze



John Chiang

Sponsored by Morrison Foerster LLP, Pillsbury
Winthrop Shaw Pittman LLP, and Reed Smith LLP

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Saturday, November 5, 2011 | 7:30 am-8:00 am

Continental Breakfast

(Complimentary, RSVP required)

Saturday, November 5, 2011 | 7:30 am-12:30 pm

Conference Registration and MCLE Sign-in

Saturday, November 5, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[32] California Chief Counsel Roundtable

CTPC (State & Local)

A comprehensive annual update of developments in the franchise, sales and use and property tax areas, including significant administrative developments, by our panel of California tax agency Chief Counsels and other state tax experts.

Speaker(s):

Doug Bramhall

KPMG LLP, Tempe, AZ

Randy Ferris

California State Board of Equalization, Sacramento

Jon Iverson, Moderator

Oracle, Redwood City

Chuck Moll

Winston & Strawn LLP, San Francisco

Geoff Way

California Franchise Tax Board, Sacramento

Saturday, November 5, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[33] Bankruptcy for Tax Lawyers

Income & Other, Procedure & Litigation, State & Local

In this economic environment, many tax practitioners are finding themselves in an unfamiliar procedural setting: bankruptcy. Bankruptcy is a different game from other forms of tax litigation and controversy matters. Our panelists will explain those differences and what attorneys should know to best advise their clients. This panel will also discuss bankruptcy court and IRS procedures, issues, and recent developments in handling tax matters relating to bankruptcy estates, including key state tax issues.

Speaker(s):

Basil Boutris

Vaught & Boutris LLP, Oakland

Charolette Noel

Jones Day, Dallas, TX

Patricia A. Donahue

Internal Revenue Service, San Francisco

A. Lavar Taylor

Law Offices of A. Lavar Taylor, Santa Ana



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Saturday, November 5, 2011 | 10:10 am-11:10 am

1 Hour MCLE, Legal Specialization and CPE Credit

[35] Treatment of Intangibles:

A Multi-Tax Examination

CTPC (State & Local)

Should royalty receipts be sourced as tangible personal property or intangible property for income tax apportionment purposes? Under what circumstances are receipts from intangibles part of the taxable measure for sales and use tax purposes? How should intangibles be valued, if at all, for property tax purposes? Join our panelists for a lively discussion of these timely issues involving the treatment of intangibles from income, sales and use and property tax perspectives.

Speaker(s):

Carl Joseph

California Franchise Tax Board, Rancho Cordova

Richard Moon

California State Board of Equalization, Los Angeles

Kim Reeder

Morgan, Lewis & Bockius LLP, Palo Alto

Arthur R. Rosen

McDermott Will & Emery LLP, New York, NY

Saturday, November 5, 2011 | 11:20 am-12:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[38] California Legislation: 2011 in Review

CTPC (State & Local)

Do we have federal conformity? Is mandatory single sales factor off the table for good? Use tax reporting – has California cut off its nose to spite its face? This year's legislative session has been nothing short of volatile given the California budgetary climate. Both the business community and the California tax agencies have been greatly impacted by the many changes to California tax law. Panelists will discuss all recent and significant tax legislation.

Speaker(s):

Bart Baer

Deloitte Tax LLP, San Francisco

Marty Dakessian

Reed Smith LLP, Los Angeles

Johan Klehs

Johan Klehs & Company, Inc., Sacramento

Patrick Kusiak

California Franchise Tax Board, Rancho Cordova

Gina Rodriguez, Moderator

California Taxpayers Association, Sacramento

Saturday, November 5, 2011 | 12:45 pm-2:30 pm

Conference Closing Luncheon and Federal Keynote

Address with Presentation of the V. Judson

Klein Award and Joanne M. Garvey Award

Ticketed Event #56. \$45 per person

This year's Saturday luncheon is not to be missed. Attendees are in for a treat as we hear from Pulitzer Prize-winning reporter **David Cay Johnston** after presentation of the *V. Judson Klein Award* to **Wayne R. Johnson**, Wayne R. Johnson & Associates PLC, Los Angeles and the *Joanne M. Garvey Award* to **Terence F. Cuff**, Loeb & Loeb LLP, Los Angeles.



Wayne R. Johnson David Cay Johnston Terence F. Cuff

Saturday, November 5, 2011 | 2:30 pm

Conference Adjourns



REGISTRATION FORM

For those not registering online, complete the Registration Form and Course Selector. Keep a photocopy for your records. Mail or fax the Registration Form and Course Selector. Use a separate Registration Form and Course Selector for each registrant.

BY FAX: 415-538-2368. Credit card registrations only. If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Keep a copy of your forms.
BY MAIL: Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

Name: _____ CA State Bar # (if applicable): _____
(Please print or type name as it should appear on your name badge.)

Firm/Company/Organization: _____

Address: _____

City, State: _____ Zip: _____

Telephone: _____ Fax: _____

E-mail Address: _____ Spouse/Guest name: _____
(required for email confirmation)

Your name and contact information may be disclosed to other 2011 Annual Meeting attendees and sponsors. ☐ Check here, if you don't want your information disclosed.

FEES (Check one. Registration fee includes Friday and Saturday continental breakfasts and Thursday and Friday receptions.)

Tax Section Members

- ☐ \$525 (Early-Bird Pre-registration received by October 14)
☐ \$595 (Pre-registration received after October 14 and before October 28)
Non-Section Members (Price includes 2012 Taxation section membership of \$75)
☐ \$600 (Early-Bird Pre-registration received by October 14)
☐ \$670 (Pre-registration received after October 14 and before October 28)

- ☐ **Government Employees** (Attorney/Non-Attorney) \$125
☐ **Law School Faculty/Staff** \$125
☐ **Law Students** \$75
☐ **Young Lawyer** (Attorney in practice 5 years or less) \$325
☐ **Young Lawyer Non-Section Members** \$400
 (Price includes 2012 Taxation section membership of \$75)

TICKETED EVENTS

Thursday, November 3, 2011

- | | | |
|--|------------------------------|-----------|
| [41] <input type="checkbox"/> Luncheon (Keynote/Awards) | _____ (# in party @ \$45 ea) | =\$ _____ |
| [42] <input type="checkbox"/> Thursday Reception (FREE) | _____ (# in party) | =\$ 0 |
| [43] <input type="checkbox"/> Young Tax Lawyer Mixer at TANQ | _____ (# in party @ \$25 ea) | =\$ _____ |

Friday, November 4, 2011

- | | | |
|--|--------------------|-------|
| [44] <input type="checkbox"/> Continental Breakfast (FREE) | _____ (# in party) | =\$ 0 |
|--|--------------------|-------|

Committee Luncheons (at \$35). Check the Committee lunch you plan to attend, below.

- | | | |
|---|------------------------------|--|
| [45] <input type="checkbox"/> Corporate & Pass-Through Entities
[46] <input type="checkbox"/> Estate & Gift
[47] <input type="checkbox"/> Exempt Organizations
[48] <input type="checkbox"/> Income & Other
[49] <input type="checkbox"/> International
[50] <input type="checkbox"/> State & Local
[51] <input type="checkbox"/> Procedure & Litigation
[52] <input type="checkbox"/> Tax Policy, Practice & Legislation
[53] <input type="checkbox"/> Friday Reception (FREE)
[54] <input type="checkbox"/> Annual Meeting and CTPC Joint Dinner | } | (# in party) @ \$35 per person

=\$ _____ |
| I will attend | | |
| | _____ (# in party) | =\$ 0 |
| | _____ (# in party @ \$60 ea) | =\$ _____ |

Saturday, November 5, 2011

- | | | |
|--|------------------------------|-----------|
| [55] <input type="checkbox"/> Continental Breakfast (FREE) | _____ (# in party) | =\$ 0 |
| [56] <input type="checkbox"/> Luncheon (Keynote/Awards) | _____ (# in party @ \$45 ea) | =\$ _____ |

PAYMENT METHOD Registration fees may be paid by check, VISA or MasterCard (no other credit cards will be accepted).

Make checks payable to the State Bar of California.

TOTAL AMOUNT ENCLOSED/TO BE CHARGED =\$ _____

CREDIT CARD INFORMATION ☐ VISA ☐ MasterCard

I authorize the State Bar of California to charge my credit card. We only accept Visa or MasterCard.

Account Number _____ Expiration Date _____

Cardholder's Name _____ Cardholder's Signature _____

For registration information please call 415-538-2508 For program content information please call 415-538-2580
 The State Bar of California is a State Bar of California approved MCLE provider.

COURSE SELECTOR

(CTPC programs are shown in red.)

Check one box in each time slot below. Retain a copy of this form for your records. Send this form with your Program Registration form.

Name: _____ CA State Bar # (if applicable) _____

Thursday, November 03, 2011

10:00 am-11:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [1] California and Other State Tax Litigation: What's Hot and What's Not
- ☐ [2] GRATs & CLATs - It's Now or Never
- ☐ [3] Joint Ventures with For-Profit Entities; L3C Options

11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

- ☐ [4] Up in the Sky! Cloud Computing From a State Tax Perspective
- ☐ [5] A Practical Approach to Changes in Ownership
- ☐ [6] California's Taxation of Trusts: Compliance and Creativity

2:40 pm-3:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [7] Handling a California Sales (and Use) Tax Audit and Appeal
- ☐ [8] Using Business Entities in Estate Planning
- ☐ [9] Making Lemonade: Squeezing the Most Out of Losses

4:05 pm-5:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [10] The Framework that Shapes and Constrains California's Tax System
- ☐ [11] Section 108 Relief for Partnership and S Corporation Debt Workouts
- ☐ [12] Watch Out, It Could be a Skip! Common GSTT Pitfalls

Friday, November 04, 2011

8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [13] State Tax Administration: A Comparative Approach
- ☐ [14] Payroll Tax Audits: Best Strategies
- ☐ [15] Death, Taxes & Malpractice: Avoiding the Top Ten Mistakes in Estate and Tax Planning

10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [16] A Detailed Examination of the California Sales Factor
- ☐ [17] Income Taxation of Same-Sex Couples
- ☐ [18] Estate Tax Litigation
- ☐ [19] International Roundtable

11:35 am-12:35 pm

1 Hour MCLE, Legal Specialization and CPE Credit

- ☐ [20] Ask the Experts: The Impact of Financial Accounting in the State and Local Realm
- ☐ [21] IRS Collections
- ☐ [22] Ethics: The Estate Planner's Roadmap to Navigating Conflicts of Interest [1 Hour applies to Legal Ethics]

1:55 pm-3:10 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System
- ☐ [24] New Reporting and Disclosure Obligations and (of Course) Related Penalties
- ☐ [25] The Importance of a Good Appraisal: What the Government Appraisers Have to Say

3:20 pm-4:20 pm

1 Hour MCLE, Legal Specialization and CPE Credit

- ☐ [26] Business Transfers of Assets: Consideration of State and Local Tax Issues
- ☐ [27] Criminal Tax Enforcement, Trials and Sentencing
- ☐ [28] Estate Planning for Non-Citizens and Multi-Nationals

4:30 pm-5:45 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [29] "Competent Authority": What Happens When More than One State Wants to Tax the Same Income or Transactions?
- ☐ [30] The End of National Muffler
- ☐ [31] Estate & Gift Tax Update: The Party's Over in 2013

Saturday, November 5, 2011

8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [32] California Chief Counsel Roundtable
- ☐ [33] Bankruptcy for Tax Lawyers
- ☐ [34] Federal Procedural Roundtable

10:10 am-11:10 am

1 Hour MCLE, Legal Specialization and CPE Credit

- ☐ [35] Treatment of Intangibles: A Multi-Tax Examination
- ☐ [36] Penalties: Return Preparers, Abusive Tax Shelters, and Circular 230 [.5 Hour Applies to Legal Ethics]
- ☐ [37] Taxation in the Virtual Space

11:20 am-12:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- ☐ [38] California Legislation: 2011 in Review
- ☐ [39] "Ready or Not, Here it Comes": The Hire Act, FATCA and the New Voluntary Disclosure Initiative
- ☐ [40] Current Developments in Corporate Taxation

HEADQUARTERS HOTEL

All education programs and guest rooms are in The Fairmont Hotel San Jose.

The Fairmont Hotel San Jose
170 S. Market Street
San Jose, CA 95113
(408) 998-1900 (Direct)
1-800-441-1414 (Reservation)

The group special rate is \$140 + taxes or the prevailing State rate for State of California employees. Government ID must be presented to qualify for the State government rate. To get either of the special rates, you must identify yourself as an attendee of The State Bar Taxation Section meeting and/or State of California employee as appropriate. Reservation deadline is **October 4**. Book today as the special block of rooms will fill quickly. Reservations received after the deadline are based on availability.

LOCATION/PARKING/TRANSPORTATION

Located in the heart of northern California's largest city, The Fairmont San Jose blends historic grandeur with all the high-tech excitement of Silicon Valley.

REGISTRATION FEES

Pre-Registration Fees

The "Early-Bird" Pre-Registration deadline is on or before

October 14, 2011

The Pre-Registration deadline is after **October 14**, but before **October 28, 2011**

Tax Section Members

\$525 (Early-Bird Pre-registration on or before October 14)

\$595 (Pre-Registration received after October 14 and before October 28)

Non-Section Members

(price includes \$75 membership fee for 2012)

\$600 (Early-Bird Pre-Registration on or before October 14)

\$670 (Pre-Registration received after October 14 and before October 28)

PARKING: The parking garage is located underneath the hotel and is valet only. Valet parking (for overnight guests) is on a space available basis and is \$26 per night including in-and-out privileges. Valet parking (for visitors) is on a space available basis at a rate of \$5 for the first 30 minutes, and \$1.50 every additional 20 minutes with a maximum rate of \$26. Overflow garages are located throughout the downtown area with close proximity to the hotel.



GROUND TRANSPORTATION — Caltrain is the commuter train operating to/from San Francisco. The closest station from The Fairmont San Jose is the 'Diridon' station, which is located 5 blocks away. For more information, please call 1 (800) 660-4287 or log on to the Caltrain webpage for updated schedule and price information. Amtrak Train — The Amtrak train station is about 5 minutes away from the hotel. For more information on fares and schedules, please call 1 (800) USA-RAIL or log on to the **Amtrak website**.

Government Employees (Attorney/Non-attorney)	\$125
Law School Faculty/Staff	\$125
Law Students	\$75
Young Lawyer Section Member (1 to 5 years in practice)	\$325
Young Lawyer Non-Section Member	\$400

On-site Registration

On-site registration will be accepted on a space available basis.

Cancellation Fees

A refund less a non-refundable fee of \$50 will be made for all registration cancellations received in writing by **October 28, 2011**. No refunds will be made for cancellations after that date.

GENERAL INFORMATION

MCLE/Legal Specialization/CPE Credit Information

Earn up to 16.25 hours MCLE/Legal Specialization/CPE credit. Attorneys and CPAs must get their badge scanned and/or sign-in at the Conference registration table for their MCLE or CPE credit, and will receive a certificate upon sign-in. Certificates also may serve as a record of legal specialization credit. Contact Doug Youmans at dyoumans@wkblaw.com if you are seeking MCLE/CPE credit for out-of-state, by September 15.

Speaker Substitutions

Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

Audio CDs

Audio CDs will be available for all educational programs. You can order CDs on-site or any time following the program. For more information contact Versa-Tape at 800-468-2737.

For More Information

For registration information call 415-538-2508. For program information call 415-538-2580 or visit the State Bar Taxation Section website at: <http://taxation.calbar.ca.gov>.

The State Bar Education Foundation
Taxation Section
180 Howard Street
San Francisco, CA 94105-1639



The Taxation Section of The State Bar of California

2011 Annual Meeting of the California Tax Bar & California Tax Policy Conference

The Premier California State Tax Education Event



NOVEMBER 3-5, 2011

The Fairmont San Jose

170 South Market Street
San Jose, CA

Hotel Registration Deadline: October 4

Pre-Registration Deadlines

Early bird Deadline: October 14

Final Deadline: October 28



Register at <http://taxation.calbar.ca.gov>